

**Army General Fund
Army Working Capital Fund**

Level 1 Level 1 C'ed	Level 2 Level 1 C'ing	Level 2 C'ing	Location	Trading Partner Allowed or Unallowed	Line of Accounting (LOA)
Army General Fund	Active Army	AT21AA Military Personnel	IN		21*2010
		AT21AH1 Military Construction /Family Housing	IN		21*2050
		AT21AC Operation and Maintenance	IN		21*2020
		AT21AM1 Other	IN		Click here for LOA
		AT21AF1 Procurement	IN		Click here for LOA
		AT21AG1 Research, Development Test & Evaluation	IN		21*2040
	Army Reserve	AT21AH2 Military Construction /Family Housing	IN		21*2086
		AT21AB1 Military Personnel	IN		21*2070
		AT21AD1 Operation and Maintenance	IN		21*2080
		AT21AM2 Other	IN		
		AT21AF2 Procurement	IN		
		AT21AG2 Research, Development Test & Evaluation	IN		
	Army National Guard	AT21AH3 Military Construction /Family Housing	IN		21*2085
		AT21AB2 Military Personnel	IN		21*2060
		AT21AD2 Operation and Maintenance	IN		21*2065
		AT21AM3 Other	IN		
		AT21AF3 Procurement	IN		
		AT21AG3 Research, Development Test & Evaluation	IN		
	Component Level	AT21A99 Component Level	IN	TRADING PARTNER ALLOWED	

Level 1 Level 1 C'ed	Level 1 C'ing	Location	Trading Partner Allowed or Unallowed	Line of Accounting (LOA)
Army Working Capital Fund	AT97AO1AA3 Ordnance	IN		
	AT97AO1AAP Depot Maintenance	IN		
	AT97AO1AC Supply	IN		97X4930.AC**
	AT97AO1AA Industrial Operations	IN		97X4930.AA**
	AT97AO1AF Information Service	IN		
	AT97AO1A99 Component Level	IN	TRADING PARTNER ALLOWED	97X4930.AZ01 or 97X4930.A999

The following document lists the Lines of Accounting (LOA) associated with the program codes for the Department of Defense. For those organizations that do not have any trading partners or for the programs that do not have funding, there is no LOA listed. The first two positions in the LOA is the Treasury Index; the third position is the fiscal year, which can be one digit (X-Year) or two digits (for example, 05); and the fourth through seventh positions represent the appropriation. The last four positions are the limit/subhead, which are used by the Navy General Fund, Defense Agencies and Working Capital Funds.

The tabs entitled Army, Navy, Air Force, USACE, and ODO GF list LOAs at a summary level. In order to retrieve the detail listing for a particular program, click the hyperlink that reads “Click here for LOA.” The link crosswalks the summary tab to the detail LOA tab.

Army General Fund
Army Working Capital Fund

Please note that the GF-WCF tab does not display any of the LOAs because the LOA information has been listed on the respective tabs.

**Navy General Fund
Navy Working Capital Fund**

Level 1 Level 1 C'ed	Level 2 Level 1 C'ing	Level 3 Level 2 C'ing	Level 3 C'ing		Location	Line of Accounting (LOA)
Navy General Fund	Navy	Military Construction/Family Housing	AT17AH4_0703A	Family Housing	CL	Click here for LOA
			AT17AH4_0703D	Family Housing Supplemental	CL	Click here for LOA
			AT17AH4_0730	Family Housing	CL	Click here for LOA
			AT17AH4_1205	Military Construction, Navy	CL	17*1205
			AT17AH4_1235	Military Construction, Navy Reserve	CL	17*1235
		Military Personnel	AT17AA1_1453	Military Personnel	CL	17*1453
			AT17AA1_1405	Reserve Personnel	CL	17*1405
		Operation and Maintenance	AT17AC1_0703C	Family Housing	CL	17*7030
			AT17AC1_0735	Family Housing	CL	17*7035
			AT17AC1_1804	Operation & Maintenance, Navy	CL	17*1804
				Operation & Maintenance, Navy Reserve	CL	17*1806
			AT17AF4_1506	Aircraft Procurement	CL	17*1506
		Procurement	AT17AF4_4557	National Defense Sealift Fund	CL	17*4557, 17X4557
			AT17AF4_1810	Other	CL	17*1810
			AT17AF4_1508	Procurement of Ammunition	CL	17*1508
			AT17AF4_1611	Shipbuilding and Conversion	CL	17*1611, 17X1611
			AT17AF4_1507	Weapons Procurement	CL	17*1507
		Research, Development Test & Evaluation	AT17AG4_1319		CL	
		Other	AT17AM4_0380	Coastal Defense Augmentation	CL	17*0830
			AT17AM4_0810	Environmental Restoration	CL	17X0810
				Kaho Olawe Island Conveyance, Remediation and Environmental Restoration Fund	CL	17X5185
			AT17AM4_5185	Naval Academy General Gift Fund		17X8733
			AT17AM4_8733	Navy General Gift Fund		17X8716
			AT17AM4_8716	Ships Stores Profit, Navy	CL	17X8723
			AT17AM4_8723	Midshipmen's Store, US Naval Academy	CL	
			AT17AM4_8423	Payments to Kaho'Olawe Island Conveyance, Remediation, and Environmental Restoration Fund	CL	17X1236
			AT17AM4_1236			
			AT17AM4_5429	Rossmoor Liquidating Trust Settlement Account	CL	
			AT17AM4_5095	Wildlife Conservation etc., Military Reservations	CL	17X5095

**Navy General Fund
Navy Working Capital Fund**

Level 1 Level 1 C'ed	Level 2 Level 1 C'ing	Level 3 Level 2 C'ing	Level 3 C'ing	Location	Line of Accounting (LOA)
	Marine Corps (Note 1)	Military Personnel	AT17AA2_1105	Military Personnel	KC, CL 17*1105
			AT17AA2_1108	Reserve Personnel	KC, CL 17*1108
		Operation and Maintenance	AT17AC2_1106	Operation and Maintenance, Marine Corps	KC, CL 17*1106
			AT17AC2_0703CM	Operation and Maintenance, Family Housing	KC, CL
			AT17AC2_1107	Operation and Maintenance, Marine Corps Reserve	KC, CL 17*1107
			AT17AF5_1109	Corps	KC, CL 17*1109
		Procurement	AT17AF5_1508M	Procurement of Ammunition	KC, CL 17*1508
		Research, Development Test & Evaluation	AT17AG5_1319		KC, CL 17*1319
		Other	AT17AM5		KC, CL
		MC Component Level	AT17AMC99	TRADING PARTNER ALLOWED	KC, CL
		Component Level	AT17A99	TRADING PARTNER ALLOWED	CL

Note 1 : Stand-alone Statement Required

**Navy General Fund
Navy Working Capital Fund**

Level 1 Level 1 C'ed	Level 2 Level 1 C'ing		Level 3 Level 2 C'ing		Level 4 Level 3 C'ing	Location	Line of Accounting
Navy Working Capital Fund	Depot Maintenance Shipyards	AT97AO2NA1				CL	Click here for the LOA
	Depot Maintenance Aviation	AT97AO2NA2				CL	Click here for the LOA
	Depot Maintenance, Marine Corps (Note 1)	AT97AO2NA4				KC, CL	Click here for the LOA
	Ordnance	AT97AO2NA3	AT97AO2NA32	Commanders-In-Chief Atlantic Fleet		CL	97X4930.NA3C
			AT97AO2NA33	Commanders-In-Chief Pacific Fleet		CL	97X4930.NA3J
			AT97AO2NA31	Ordnance Component		CL	
	Transportation	AT97AO2ND				CL	97X4930.ND2A
	Base Support	AT97AO2NE	AT97AO2NE3	Naval Facilities Engineering Service		CL	97X4930.NH5A
			AT97AO2NE2	Public Work Centers		CL	Click here for the LOA
			AT97AO2NE1	Base Support Component		CL	
	Reasearch & Development	AT97AO2NH	AT97AO2NH6	Space and Naval Warfare Systems Centers		CL	Click here for the LOA
			AT97AO2NH5	Naval Research Laboratory		CL	97X4930.NH4A
			AT97AO2NH4	Naval Undersea Warfare Center		CL	97X4930.NH6A and .NH6B
			AT97AO2NH3	Naval Air Warfare Center		CL	Click here for the LOA
			AT97AO2NH2	Naval Surface Warfare Center		CL	Click here for the LOA
			AT97AO2NH1	R&D Component		CL	
	Supply Management	AT97AO2NC3	AT97AO2NC3	Marine Supply Management (Note 1)		KC, CL	97X4930.NC2A
		AT97AO2NC	AT97AO2NC2	Cost of Goods Sold (LAC)			Click here for the LOA
		AT97AO2NC1	AT9702NC2MAC	Moving Average Cost (ERP)		CL	97X4930.NC1A
			AT97AO2NC1	Supply Management Component		CL	
	Component Level	AT97AO2N99	TRADING PARTNER ALLOWED			CL	Click here for the LOA

Note 1 : Stand-alone Statement Required

The following document lists the Lines of Accounting (LOA) associated with the program codes for the Department of Defense. For those organizations that do not have any trading partners or for the programs that do not have funding, there is no LOA listed. The first two positions in the LOA is the Treasury Index; the third position is the fiscal year, which can be one digit (X-Year) or two digits (for example, 05); and the fourth through seventh positions represent the appropriation. The last four positions are the limit/subhead, which are used by the Navy General Fund, Defense Agencies and Working Capital Funds.

The tabs entitled Army, Navy, Air Force, USACE, and ODO GF list LOAs at a summary level. In order to retrieve the detail listing for a particular program, click the hyperlink that reads "Click here for LOA." The link crosswalks the summary tab to the detail LOA tab.

Please note that the GF-WCF tab does not display any of the LOAs because the LOA information has been listed on the respective tabs.

Air Force General Fund
Air Force Working Capital Fund

Level 1 Level 1 C'ed	Level 2 Level 1 C'ing	Level 2 C'ing	Location	Trading Partner Allowed or Unallowed	Line of Accounting (LOA)
Air Force General Fund	Air Force Active	AT57AH1 Military Construction /Family Housing	DE		Click here for the LOA
		AT57AA Military Personnel	DE		57*3500
		AT57AC Operation and Maintenance	DE		Click here for the LOA
		AT57AM1 Other	DE		Click here for the LOA
		AT57AF1 Procurement	DE		Click here for the LOA
		AT57AG1 Research, Development Test & Evaluation	DE		57*3600
	Air Force Reserve	AT57AH2 Military Construction /Family Housing	DE		57*3730
		AT57AB1 Military Personnel	DE		57*3700
		AT57AD1 Operation and Maintenance	DE		57*3740, 57X3740
		AT57AM2 Other	DE		
		AT57AF2 Procurement	DE		
		AT57AG2 Research, Development Test & Evaluation	DE		
	Air National Guard	AT57AH3 Military Construction /Family Housing	DE		57*3830
		AT57AB2 Military Personnel	DE		57*3850
		AT57AD2 Operation and Maintenance	DE		57X3840, 57*3840
		AT57AM3 Other	DE		
		AT57AF3 Procurement	DE		
		AT57AG3 Research, Development Test & Evaluation	DE		
	Component Level		AT57A99	Component Level	
				TRADING PARTNER ALLOWED	

Level 1 Level 1 C'ed	Level 2 Level 1 C'ing	Level 2 C'ing	Location	Trading Partner Allowed or Unallowed	Line of Accounting (LOA)
Air Force Working Capital Fund	Depot Maintenance AT97AO3FA	AT97AO3FA6R Davis-Monthan	DE		97X4930.FA23
		AT97AO3FA6U Ogden-Contract	DE		97X4930.FA25
		AT97AO3FA6M Ogden-Organic	DE		97X4930.FA28
		AT97AO3FA6S Oklahoma City Contract	DE		97X4930.FA24
		AT97AO3FA6L Oklahoma City Organic	DE		97X4930.FA27
		AT97AO3FA6P Warner-Robbins Contract	DE		97X4930.FA21
		AT97AO3FA6Z Warner-Robbins Organic	DE		97X4930.FA29
		AT97AO3FA1 Depot Maintenance Component	DE	TRADING PARTNER ALLOWED	
	Supply Management AT97AO3FC	AT97AO3FC63 Academy Cadet Store	DE		97X4930.FC03
		AT97AO3FC61 Fuels	DE		97X4930.FC01
		AT97AO3FC6C General Support	DE		97X4930.FC0C
		AT97AO3FC64 Material Support	DE		97X4930.FC04
		AT97AO3FC6B Medical-Dental	DE		97X4930.FC0B
		AT97AO3FC6T Troop Support	DE		97X4930.FC0T
		AT97AO3FC1 Supply Management Component	DE	TRADING PARTNER ALLOWED	
	Information Services	AT97AO3FF		TRADING PARTNER ALLOWED	97X4930.FF11 and .FF12
	Transportation	AT97AO3FD	DE	AT97AO5FD1	97X4930.FD11

Air Force General Fund
Air Force Working Capital Fund

The following document lists the Lines of Accounting (LOA) associated with the program codes for the Department of Defense. For those organizations that do not have any trading partners or for the programs that do not have funding, there is no LOA listed. The first two positions in the LOA is the Treasury Index; the third position is the fiscal year, which can be one digit (X-Year) or two digits (for example, 05); and the fourth through seventh positions represent the appropriation. TThe last four positions are the limit/subhead, which are used by the Navy General Fund, Defense Agencies and Working Capital Funds.

The tabs entitled Army, Navy, Air Force, USACE, and ODO GF list LOAs at a summary level. In order to retrieve the detail listing for a particular program, click the hyperlink that reads “Click here for LOA.” The link crosswalks the summary tab to the detail LOA tab.

Please note that the GF-WCF tab does not display any of the LOAs because the LOA information has been listed on the respective tabs.

Level 1 Level 1 C'ed	Level 2 Level 1 C'ing	Level 3 Level 2 C'ing	Level 3 C'ing	Local	Line of Accounting
Other Defense Organizations General Funds	Under Secretary of Defense (Acquisition, Technology, and Logistics)	Missile Defense Agency (MDA)	AT97AF6 2500 Procurement	IN	Click here for the LOA
			AT97AH6 2500 Military Construction	IN	Click here for the LOA
			AT97AG6 2500 Research, Development Test & Evaluation	IN	Click here for the LOA
			AT97AE6 2500 MDA Component Level	IN	
		Defense Advanced Research Projects Agency DARPA (Note 1)			
			AT97AG6 1300 Research, Development Test & Evaluation	IN	Click here for the LOA
			AT97AE6 1300 DARPA Component Level	IN	
		Defense Acquisition University DAU	AT97AC3 6100 Operation and Maintenance	IN	Click here for the LOA
			AT97AH6 6100 Military Construction	IN	97*0500.6100 and .6102
			AT97AF6 6100 Procurement	IN	
			AT97AE6 9999 ODO GF Component Level		
		Defense Logistics Agency DLA	AT97AH6 5100 Military Construction	CO, IN	Click here for the LOA
			AT97AC3 5100 Operation and Maintenance	CO, IN	Click here for the LOA
			AT97AM6 5100 Other	CO, IN	Click here for the LOA
			AT97AF6 5100 Procurement	CO, IN	Click here for the LOA
			AT97AG6 5100 Research, Development Test & Evaluation	CO, IN	Click here for the LOA
			AT97AE6 5100 DLA Component Level	CO	NO TRADING PARTNER ALLOWED
		Defense Threat Reduction Agency DTRA (Note 1)			
			AT97AH6 3400 Military Construction	IN	97*0500.3400 and .34HQ
			AT97AC3 3400 Operation and Maintenance	IN	Click here for the LOA
			AT97AM6 3400 Other	IN	Click here for the LOA
			AT97AF6 3400 Procurement	IN	Click here for the LOA
			AT97AG6 3400 Research, Development Test & Evaluation	IN	Click here for the LOA
			AT97AE6 3400 DTRA Component Level	IN	
			AT97AH6 3300 Military Construction	IN	97*0500.3300 and .3301
			AT97AC3 3300 Operation and Maintenance	IN	Click here for the LOA
			AT97AM6 3300 Other	IN	
			AT97AF6 3300 Procurement	IN	97*0300.3300 and .3301
			AT97AE6 3300 OSIA Component Level	IN	
			AT97AH6 4200 Military Construction	IN	97*0500.4200
			AT97AC3 4200 Operation and Maintenance	IN	97*0100.4200 and .42A1
			AT97AM6 4200 Other	IN	Click here for the LOA
			AT97AF6 4200 Procurement	IN	Click here for the LOA
			AT97AG6 4200 Research, Development Test & Evaluation	IN	Click here for the LOA
			AT97AE6 4200 DSWA Component Level	IN	
			AT97AH6 2700 Military Construction	IN	
			AT97AC3 2700 Operation and Maintenance	IN	97*0100.2700 and .2720
			AT97AM6 2700 Other	IN	
			AT97AF6 2700 Procurement	IN	Click here for the LOA
			AT97AG6 2700 Research, Development Test & Evaluation		97*0400.2700
			AT97AE6 2700 DTSA PR YRS COMPONENT LEVEL	IN	
		Chemical and Biological	AT97AF6 2600 Procurement	IN	Click here for the LOA
			AT97AH6 2600 Military Construction	IN	97*0500.2600

Level 1 Level 1 C'ed	Level 2 Level 1 C'ing	Level 3 Level 2 C'ing	Level 3 C'ing	Local	Line of Accounting
Other Defense Organizations General Funds		Defense Program, CBDP	AT97AG6_2600	Research, Development Test & Evaluation	IN Click here for the LOA
			AT97AE6_2600	CHEM-BIO Component Level	IN
		Defense Contract Management Agency, DCMA (Note 1)	AT97AC3_7200	Operation and Maintenance	CO Click here for the LOA
			AT97AF6_7200	Procurement	CO Click here for the LOA
			AT97AG6_7200	Research, Development Test & Evaluation	CO Click here for the LOA
			AT97AE6_7200	DCMA Component Level	
		Federal Energy Management Program FEMP	AT97AC3_2300		IN
		ODO GF Component Level	AT97AE6_9999		IN
		National Defense Stockpile Transaction NDSTF	AT97AM8		CO, IN 97X4555.5145
		Office of Economic Adjustment OEA	AT97AC3_1700	Operation and Maintenance	IN Click here for the LOA
			AT97AM6_1700	Other	IN
			AT97AF6_1700	Procurement	IN
			AT97AE6_9999	ODO GF Component Level	IN
		Defense Technical Information Center	AT97AG6_7967	Research, Development Test & Evaluation 7967	CO, IN 97*0400.7967
			AT97AG6_4367	Research, Development Test & Evaluation 4367	CO, IN 97*0400.4367
	Under Secretary of Defense (Personnel and Readiness)	Defense Commissary Agency DeCA (Note 1)	AT97AH6_6400	Military Construction	CO, IN 97*0500.6400
			AT97AM6_6400	Surcharge	CO, IN 97X8164.6400
			AT97AF6_6400	Procurement	CO, IN 97*0300.6400
			AT97AE6_6400	DeCA Component Level	CO, IN
		Iraqi Freedom Fund	AT97AM6_0141	Other	IN
			AT97AE6_9999	ODO GF Component Level	IN
		Defense Health Program DHP	AT97AH6_1800	Military Construction	IN
			AT97AC3_1800	Operation and Maintenance	IN Click here for the LOA
			AT97AM6_1800	Other	IN
			AT97AF6_1800	Procurement	IN Click here for the LOA
			AT97AG6_1800	Research, Development Test & Evaluation	IN
			AT97AE6_1800	DHP Component Level	IN
		Defense Medical Program Activity	AT97AC3_1850	Operation and Maintenance	IN
			AT97AF6_1850	Procurement	IN
			AT97AE6_1800	DHP Component Level	IN
		Tricare Management Activity TMA	AT97AH6_1400	Military Construction	IN Click here for the LOA
			AT97AC3_1400	Operation and Maintenance	IN Click here for the LOA
			AT97AG6_1400	Research, Development Test & Evaluation	IN Click here for the LOA
			AT97AF6_1400	Procurement	IN
			AT97AE6_1400	TMA Component Level	IN
		Department of Defense Education Activity DoDEA	AT97AH6_6000	Military Construction	IN Click here for the LOA
			AT97AC3_6000	Operation and Maintenance	IN Click here for the LOA
			AT97AM6_6000	Other	IN
			AT97AF6_6000	Procurement	IN Click here for the LOA
			AT97AG6_6000	Research, Development Test & Evaluation	IN
			AT97AE6_9999	ODO GF Component Level	IN

Level 1 Level 1 C'ed	Level 2 Level 1 C'ing	Level 3 Level 2 C'ing		Level 3 C'ing		Local	Line of Accounting
Other Defense Organizations General Funds		Department of Defense Education Benefits Fund DoDEBF	AT97AU			HQ, IN	97X8098
		Voluntary Separation Incentive Trust Fund VSITF	AT97AM6_8335			HQ, IN	97X8335
		Defense Human Resources Agency DHRA (Note 1)		AT97AC3_7300	Operation and Maintenance	CO	97*0100.7301
				AT97AF6_7300	Procurement	CO	97*0300.7301
				AT97AG6_7300	Research, Development Test & Evaluation	CO	97*0400.7301
				AT97AE6_7300	DHRA Component Level	CO	NO TRADING PARTNER ALLOWED
		Ready Reserve Mobilization Income Insurance Fund RRMIIF	AT97AM6_4179			HQ, IN	97X4179
		MRF Payment MRFP	AT97AM6_9994			IN	97*0850.8888
		ODO GF Component Level	AT97AE6_9999			IN	
	General Counsel	Defense Legal Services Agency DLSA	AT97AC3_1900			IN	
		ODO GF Component Level	AT97AE6_9999			IN	
	Under Secretary of Defense (Comptroller)	Defense Contract Audit Agency DCAA (Note 1)		AT97AC3_4600	Operation and Maintenance	CO	97*0100.4690 and .46
				AT97AG6_4600	Research, Development Test & Evaluation	CO	97*0400.46
				AT97AF6_4600	Procurement	CO	97*0300.46
				AT97AE6_4600	DCAA Component Level	CO, IN	
		Defense Cooperation Account, Defense DCA	AT97AM6_5187	Other		CO, IN	97X5187
		Defense Finance & Accounting Service DFAS		AT97AH6_7000	Military Construction	CO	97*0500..7000
				AT97AC3_7000	Operation and Maintenance	CO	Click here for the LOA
				AT97AM6_7000	Other	CO	97*0833.7000
				AT97AE6_7000	DFAS Component Level	CO, IN	
		DoD Component Level Accounts DoDCLA		AT97AH6_9999	Military Construction	IN	Click here for the LOA
				AT97AC3_9999	Operation and Maintenance	IN	Click here for the LOA
				AT97AM6_9999	Other	IN	Click here for the LOA
				AT97AF6_9999	Procurement	IN	Click here for the LOA
				AT97AG6_9999	Research, Development Test & Evaluation	IN	Click here for the LOA
				AT97AE6_9999	ODO GF Component Level	IN	
		Military Housing Privatization Initiative		AT97AM6_0095	Other	IN	Click here for the LOA
				AT97AE6_9999	ODO GF Component Level	IN	
	Under Secretary of Defense (Policy)	Defense Security Cooperation Agency DSCA		AT97AF6_6800	Procurement	IN	Click here for the LOA
				AT97AC3_6800	Operation and Maintenance	IN	Click here for the LOA
				AT97AM6_6800	Other	DE, IN	
				AT97AG6_6800	Research, Development Test & Evaluation	IN	Click here for the LOA
				AT97AE6_9999	ODO GF Component Level	IN	
		Defense Technology Security Administration, DTSA		AT97AC3_2800	Operation and Maintenance	IN	97*0100.2700 and .2720
				AT97AF6_2800	Procurement	IN	97*0300.2700 and .2720
				AT97AE6_2800	DTSA Component Level	IN	

Level 1 Level 1 C'ed	Level 2 Level 1 C'ing	Level 3 Level 2 C'ing	Level 3 C'ing	Local	Line of Accounting
Other Defense Organizations General Funds		Host Nation Support for U.S. Relocation Activities, Defense	AT97AM6_8337 Other	HQ, IN	97X8337
		Defense Prisoner of War/Missing Persons Office POW	AT97AC3_2400 Operation and Maintenance	IN	97*0100.2400 and .2420
			AT97AF6_2400 Procurement	IN	97*0300.2420
			AT97AE6_9999 ODO GF Component Level	IN, CL	
	Assistant Secretary of Defense Networks and Information Intergration ASD(NII)	Defense Information Systems Agency DISA (Note 1)	AT97AC3_4300 Operation and Maintenance	IN	Click here for the LOA
			AT97AF6_4300 Procurement	IN	Click here for the LOA
			AT97AG6_4300 Research, Development Test & Evaluation	IN	Click here for the LOA
			AT97AH6_4300 Military Construction	IN	97*0500.4300
			AT97AM6_4300 Other	IN	
			AT97AE6_4300 Component Level	IN	
		Corporation Information Management CIM	AT97AC3_2900 Operation and Maintenance	IN	
			AT97AF6_2900 Procurement	IN	Click here for the LOA
			AT97AE6_9999 ODO GF Component Level	IN	
		Under Secretary of Defense for Intelligence USD(I)	AT97AH6_4900 Military Construction	DE, IN	
			AT97AC3_4900 Operation and Maintenance	DE, IN	97*0100.4901
			AT97AM6_4900 Other	DE, IN	97*0833.4900
			AT97AF6_4900 Procurement	DE, IN	97*0300.4900
			AT97AG6_4900 Research, Development Test & Evaluation	DE, IN	97*0400.4901
			AT97AE6_4900 DSS Component Level	DE, IN	
	Inspector	Office of the Inspector General OIG	AT97AC3_3000 Operation and Maintenance	IN	Click here for the LOA
			AT97AF6_3000 Procurement	IN	97*0107.3020
			AT97AE6_9999 ODO GF Component Level	IN	
	Unified Combatant Command	US Special Operations Command USSOCOM	AT97AH6_5600 Military Construction	IN	Click here for the LOA
			AT97AC3_5600 Operation and Maintenance	IN	Click here for the LOA
			AT97AM6_5600 Other	IN	
			AT97AF6_5600 Procurement	IN	Click here for the LOA
			AT97AG6_5600 Research, Development Test & Evaluation	IN	Click here for the LOA
			AT97AE6_5600 USSOCOM Component Level	IN	
	Office of the Chairman, Joint Chiefs of Staff	Office of the Chairman, Joint Chiefs of Staff	AT97AH6_1200 Military Construction	IN	Click here for the LOA
			AT97AC3_1200 Operation and Maintenance	IN	Click here for the LOA
			AT97AM6_1200 Other	IN	
			AT97AF6_1200 Procurement	IN	
			AT97AG6_1200 Research, Development Test & Evaluation	IN	
			AT97AE6_9999 ODO GF Component Level	IN	
		National Defense University (NDU)	ATAC3_5400 Operation and Maintenance	IN	Click here for the LOA
			AT97AE6_9999 ODO GF Component Level	IN	
	Director, Washington Headquarters Services	Court of Appeals, Armed Forces COAAF	AT97AC3_0020	IN	Click here for the LOA
		ODO GF Component Level	AT97AE6_9999	IN	
		American Forces Information Service AFIS	AT97AC3_4100 Operation and Maintenance	IN	Click here for the LOA
			AT97AF6_4100 Procurement	IN	Click here for the LOA
			AT97AE6_9999 ODO GF Component Level	IN	

Level 1 Level 1 C'ed	Level 2 Level 1 C'ing	Level 3 Level 2 C'ing	Level 3 C'ing	Local	Line of Accounting
General Funds		Office of the Secretary of Defense OSD	AT97AC3_1100	Operation and Maintenance	IN Click here for the LOA
			AT97AM6_1100	Other	IN Click here for the LOA
			AT97AF6_1100	Procurement	IN Click here for the LOA
			AT97AG6_1100	Research, Development Test & Evaluation	IN Click here for the LOA
			AT97AE6_1100	OSD Component Level	
		Pentagon Force Protection Agency	AT97AM6_2015	Other-Pentagon	IN 97*4950.2001
			AT97AN6_2015	Other-Buildings	IN 97*4931.2015
			AT97AE6_9999	ODO GF Component Level	IN
		Pentagon Reservation Maintenance Revolving Fund PRMRF			
			AT97AM6_2000		IN Click here for the LOA
		PMRF Component Level	AT97AE6_2000		IN
		Washington Headquarters Services WHS	AT97AH6_2020	Military Construction	IN Click here for the LOA
			AT97AC3_2020	Operation and Maintenance	IN Click here for the LOA
			AT97AM6_2020	Other	IN Click here for the LOA
			AT97AF6_2020	Procurement	IN Click here for the LOA
			AT97AG6_2020	Research, Development Test & Evaluation	IN 97*0400.2000 and .2020
			AT97AE6_9999	ODO GF Component Level	IN
		Building Maintenance Fund, Defense BMF	AT97AM6_2010		IN 97*4931.2020 and .9999
			ODO GF Component Level	AT97AE6_9999	IN
		All Other (Prior Year Residual) "97" funds OSDPY	AT97AM6_9995		IN
			ODO GF Component Level	AT97AE6_9999	IN
		Civilian Military Program	AT97AC3_3600		IN Click here for the LOA
			ODO GF Component Level	AT97AE6_9999	IN
	Assistant Secretary of the Army (Financial Management and Comptroller)	Emergency Response Fund, Defense ERF	AT97AM6_0100		IN click here for the LOA
			ODO GF Component Level	AT97AE6_9999	IN
		Homeowners Assistance Fund, Defense HAF	AT97AM6_0110		IN
			ODO GF Component Level	AT97AE6_9999	IN Click here for the LOA
		National Security Education Trust Fund NSETF	AT97AM6_8168		HQ, IN 97X8168

Level 1 Level 1 C'ed	Level 2 Level 1 C'ing	Level 3 Level 2 C'ing	Level 3 C'ing		Local	Line of Accounting
		Other "97" Funds Provided to the Army by OSD ODS Army	AT97AH6_9998	Military Construction	IN	97*0500.0100
			AT97AM6_9998	Other	IN	Click here for the LOA
			AT97AF6_9998	Procurement	IN	Click here for the LOA
			AT97AE6_9999	ODO GF Component Level		
	Assistant Secretary of the Navy (Financial Management and Comptroller)	Other "97" Funds Provided to the Navy by OSD ODSNAVY	AT97AH6_9996	Military Construction	IN	Click here for the LOA
			AT97AM6_9996	Other	IN	Click here for the LOA
			AT97AE6_9999	ODO GF Component Level	IN	
	Assistant Secretary of the Air Force (Financial Management and Comptroller)	Other "97" Funds Provided to the Air Force by OSD ODSAF	AT97AH6_9997	Military Construction	IN	97*0500.0200
			AT97AG6_9997	Research, Development Test & Evaluation	IN	
			AT97AM6_9997	Other	IN	Click here for the LOA
			AT97AF6_9997	Procurement	IN	Click here for the LOA
			AT97AE6_9999	ODO GF Component Level	IN	

Note 1 : Stand-Alone Statement Required

The following document lists the Lines of Accounting (LOA) associated with the program codes for the Department of Defense. For those organizations that do not have any trading partners or for the programs that do not have funding, there is no LOA listed. The first two positions in the LOA is the Treasury Index; the third position is the fiscal year, which can be one digit (X-Year) or two digits (for example, 05); and the fourth through seventh positions represent the appropriation. The last four positions are the limit/subhead, which are used by the Navy General Fund, Defense Agencies and Working Capital Funds.

The tabs entitled Army, Navy, Air Force, USACE, and ODO GF list LOAs at a summary level. In order to retrieve the detail listing for a particular program, click the hyperlink that reads "Click here for LOA." The link crosswalks the summary tab to the detail LOA tab.

Please note that the GF-WCF tab does not display any of the LOAs because the LOA information has been listed on the respective tabs.

For the ODO GF and ODO GF LOA tabs, the asterisk displayed in the limit positions (last four positions in the LOA) represents an alpha or numeric digit.

Level 1 Level 1 C'ed	Level 2 Level 1 C'ing	Level 3 Level 2 C'ing		Level 3 C'ing		Local	Trading Partner Allowed or Unallowed	Line of Accounting (LOA)
Other Defense Organizations WCF	Under Secretary of Defense (Acquisition and Technology)	Defense Logistics Agency DLA_WC (Note 1)	AT97AO55G	Document Automation & Production Service	CO	TRADING PARTNER ALLOWED	97X4930.5G**	Except 5CA0 - See Tab - DLA WCF LOA
			AT97AO55B	Distribution Depots	CO	TRADING PARTNER ALLOWED	97X4930.5B**	
			AT97AO55N	Reutilization & Marketing	CO	TRADING PARTNER ALLOWED	97X4930.5N**	
			AT97AO55C1	Supply Management Materiel	CO	TRADING PARTNER ALLOWED	97X4930.5C*0	
			AT97AO55C2	Supply Management Operation	CO	TRADING PARTNER ALLOWED	97X4930.5C**	
			AT97AO55C3	Supply Management BSM	CO	TRADING PARTNER ALLOWED	97X4930.5CB*	
			AT97DLA99	DLA WCF Component Level	CO	NO TRADING PARTNER ALLOWED		
		Defense Technical Information Services DTIS	AT97AO55P	CO	NO TRADING PARTNER ALLOWED			
		Joint Logistics System Center JLSC WC	AT97AO55R10	DE		97X4930.5R10		
		Under Secretary of Defense (Personnel and Readiness)	Defense Commissary Agency DeCA_WC(Note 1)	AT97AO54J	Commissary Operation	CO	TRADING PARTNER ALLOWED	97X4930.4J**
	AT97AO55J			Commissary Operation	CO			
	AT97AO54K			Commissary Resale Stock	CO	TRADING PARTNER ALLOWED	97X4930.4K**	
	AT97AO55K			Commissary Resale Stock	CO			
	AT97AO5499			Commissary Component Level Adjustment	CO	NO TRADING PARTNER ALLOWED		
	AT97DECA99			Commissary Component Level	CO	NO TRADING PARTNER ALLOWED		
	Under Secretary of Defense (Comptroller)			Defense Finance & Accounting Service DFAS_WC (Note 1)	AT97AO55L	Financial Operations	CO	TRADING PARTNER ALLOWED
		AT97AO55F4	Information Services		CO	TRADING PARTNER ALLOWED	97X4930.5F4*	
		AT97DFAS99	DFAS WCF Component Level		CO	NO TRADING PARTNER ALLOWED		
		MSSO_WC	AT97AO55R20	done only at CO	NO TRADING PARTNER ALLOWED	correct LOA = 97X4930.5R20		
		Headquarters Account, Comptroller HQC	AT97AO55U	IN				
		Component Level Adjustments	AT97AO5599	IN	TRADING PARTNER ALLOWED FOR WCF CASH TRANSFERS ONLY			
	Assistant Secretary of Defense (C3I)	Defense Information Systems Agency DISA_WC (Note 1)	AT97AO55F2	Telecommunication Services and Enterprise Acquisition Services	CL			
			AT97AO55F3	DISA Computing Services	CL			
			AT97DISA99	DISA Component Level	CL	TRADING PARTNER ALLOWED	97X4930.5F2* 97X4930.5F3*	
		Corporate Information Management CIM_WC	AT97AO55R30	done only at CO	NO TRADING PARTNER ALLOWED	97X4930.5R30		
		Defense Security Service DSS_WC (Note 1)	AT97AO55T	DE	TRADING PARTNER ALLOWED	97X4930.5T00		
		MSC (Sealift Command)	AT97AO5FD20	DE		97X4930.FD20		

Except 5CA0 - See Tab - DLA WCF LOA

Note 2 -See Tab - DLA WCF LOA

See Tab - DLA WCF LOA

Level 1 Level 1 C'ed	Level 2 Level 1 C'ing	Level 3 Level 2 C'ing	Level 3 C'ing	Local	Trading Partner Allowed or Unallowed	Line of Accounting (LOA)
	US Transportation Command	MTMC (Traffic Management)	AT97AO5FD30			97X4930.FD30
		DBOF-T/AMC	AT97AO5FD40	DE		97X4930.FD40
		HQ Transcom	AT97AO5FD50	DE		97X4930.FD50
		Defense Courier Service	AT97AO5FD60	DE		97X4930.FD60
		US Transportation Command Component	AT97AO5FD1		TRADING PARTNER ALLOWED	97X4930.FD**

Note 1 : Stand-alone Statement Required

Note 2: Other than a "B" in 3rd position and an "0" in 4th position , except that 5CA0 is included.

Note 3: The asterisk in the LOAs on this page represent any letter or number (and not a fiscal year).

The following document lists the Lines of Accounting (LOA) associated with the program codes for the Department of Defense. For those organizations that do not have any trading partners or for the programs that do not have funding, there is no LOA listed. The first two positions in the LOA is the Treasury Index; the third position is the fiscal year, which can be one digit (X-Year) or two digits (for example, 05); and the fourth through seventh positions represent the appropriation. The last four positions are the limit/subhead, which are used by the Navy General Fund, Defense Agencies and Working Capital Funds.

The tabs entitled Army, Navy, Air Force, USACE, and ODO GF list LOAs at a summary level. In order to retrieve the detail listing for a particular program, click the hyperlink that reads "Click here for LOA." The link crosswalks the summary tab to the detail LOA tab.

Please note that the GF-WCF tab does not display any of the LOAs because the LOA information has been listed on the respective tabs.